

ANALYSIS OF THE EFFECTIVENESS OF E-PERFORMANCE AS AN INSTRUMENT FOR PROVIDING PERFORMANCE ALLOWANCES TO CIVIL SERVANTS AT THE REGIONAL FINANCIAL AND ASSET AGENCY OF KEDIRI REGENCY

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Abstrak

Keywords:

*e-Performance,
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Bureaucratic
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This study aims to analyze the effectiveness of implementing the e-Performance system as an instrument for providing performance allowances to civil servants (ASN) at the Regional Financial and Asset Agency (BKAD) of Kediri Regency. This research is motivated by the need to evaluate the extent to which e-Performance can fairly and objectively reflect the actual performance of civil servants and encourage work productivity. This study uses a qualitative approach with a case study method. Data were collected through in-depth interviews with key informants, including structural officials and ASN who actively use the system, and analyzed using thematic analysis techniques. The results show that the implementation of e-Performance has had a positive impact on increasing productivity, administrative efficiency, and objectivity of performance assessment. The average performance achievement reached 104.85%, with 86.4% of employees exceeding their work targets. Administrative processes became up to 40% more efficient, and transparency increased significantly. The findings indicate that system effectiveness depends on the integration of technology, organizational culture, and human resource readiness. Therefore, continuous development through training, system integration (such as SIASN), and feature enhancement is necessary to support adaptive, fair, and results-oriented bureaucratic transformation.

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INTRODUCTION

The development of information technology has brought significant changes to government systems, particularly in efforts to improve efficiency and transparency in



public services. One of the innovations implemented within the civil service (ASN) environment is an electronic-based performance management system known as e-Performance (e-Kinerja). This system was developed to record, assess, and monitor employee performance objectively, systematically, and in an integrated manner. In various regions, the implementation of e-Performance has become part of digital bureaucratic reform policies aimed at creating more accountable governance (Ministry of Administrative and Bureaucratic Reform, 2021).

In Kediri Regency, the implementation of e-Performance has been carried out across various government agencies, including the Regional Financial and Asset Agency (BKAD). This system is used to assess ASN performance and serves as the basis for granting performance allowances (*tunjangan kinerja*). Performance allowances are a form of compensation provided based on individual and organizational performance achievements.

However, in practice, several issues still arise, such as discrepancies between system assessments and actual employee performance, potential manipulation of activity data, and limited technical understanding of the e-Performance system itself (Rahmawati & Susanti, 2022). These issues raise concerns regarding the effectiveness of e-Performance as a tool capable of accurately reflecting actual employee performance while also serving as an objective basis for incentive distribution.

If the performance assessment system is not implemented optimally, the provision of performance allowances may lose its meaning and risk creating unfairness and reducing employee motivation. Therefore, an in-depth study is needed to examine the extent to which e-Performance functions as a valid and reliable instrument in performance evaluation and allowance distribution at BKAD Kediri Regency.

This study aims to analyze the effectiveness of e-Performance as an instrument for providing performance allowances to ASN. The main focus is to evaluate how accurately and fairly the system reflects employee performance, how it encourages productivity, and how it supports performance-based reward systems. In addition, this study seeks to identify implementation barriers and provide improvement recommendations.

Theoretically, this research is based on performance management theory, which emphasizes the importance of measurable, results-based evaluation systems (Aguinis, 2019). It is also supported by motivation theory, particularly Vroom's Expectancy Theory, which explains that fair and performance-based incentives can enhance employee motivation (Robbins & Judge, 2021).

From a methodological perspective, this study adopts a descriptive and analytical approach. Data were collected through questionnaires distributed to ASN within BKAD and analyzed to understand their perceptions and experiences regarding the e-Performance system. The analysis focuses on several dimensions of effectiveness, including assessment accuracy, ease of use, impact on performance, and influence on performance allowance distribution.

Previous studies have examined the implementation of e-Performance in various institutions. Santoso (2020) found that e-Performance improves bureaucratic accountability but is still constrained by human resource and infrastructure factors. Meanwhile, Rahayu and Lestari (2021) highlighted the need for improving digital competencies among ASN to optimize system utilization. However, studies specifically

linking e-Performance effectiveness to performance allowance mechanisms in regional financial institutions such as BKAD Kediri are still limited.

This research is important both theoretically and practically. Theoretically, it contributes to the literature on integrating digital performance management systems with incentive mechanisms. Practically, it provides insights for policymakers in BKAD Kediri to evaluate and improve the implementation of e-Performance.

Based on this background, the hypothesis proposed is: “The e-Performance system is effective as an instrument for providing performance allowances to ASN at BKAD Kediri Regency.”

LITERATURE REVIEW

The development of information and communication technology has significantly transformed public sector management, particularly in the area of human resource performance evaluation. Governments worldwide are increasingly adopting digital systems to enhance transparency, accountability, and efficiency in bureaucratic processes. One such innovation is the implementation of e-performance systems, which are designed to monitor, evaluate, and document employee performance in a structured and measurable manner. In the context of public administration, e-performance plays a crucial role not only in performance assessment but also as a basis for determining performance-based allowances for civil servants.

E-performance refers to an electronic system used to record, manage, and evaluate employees' work achievements based on predetermined indicators and targets. This system integrates performance planning, implementation, monitoring, and evaluation into a single digital platform. By doing so, it allows organizations to ensure that individual performance aligns with organizational goals. The use of measurable indicators within e-performance systems supports the implementation of result-based management, where outputs and outcomes become the primary focus of evaluation.

The effectiveness of an e-performance system can be assessed through several key dimensions, including productivity improvement, transparency, objectivity, and administrative efficiency. Productivity is one of the primary indicators of effectiveness, as a well-designed system should encourage employees to achieve or exceed their performance targets. Clear performance indicators and continuous monitoring enable employees to better understand their responsibilities and prioritize their tasks. Moreover, the direct linkage between performance outcomes and financial incentives, such as performance allowances, serves as a strong motivational factor for civil servants.

Transparency is another important aspect of e-performance effectiveness. Traditional performance evaluation methods often involve subjective judgments, which may lead to bias and dissatisfaction among employees. In contrast, e-performance systems provide real-time access to performance data, allowing employees to monitor their achievements and receive immediate feedback. This level of transparency not only increases trust in the evaluation process but also promotes a culture of accountability within the organization.

Objectivity in performance assessment is closely related to transparency. By relying on quantifiable data and standardized indicators, e-performance systems minimize the influence of personal bias in evaluation. This ensures that performance

allowances are distributed fairly based on actual work achievements. However, it is important to note that not all aspects of employee performance can be quantified. Qualitative factors such as creativity, teamwork, and leadership may not be fully captured by digital systems. Therefore, while e-performance enhances objectivity, it should be complemented with qualitative assessments to provide a more comprehensive evaluation.

Administrative efficiency is another key benefit of implementing e-performance systems. Manual performance reporting processes are often time-consuming and prone to errors. The transition to digital systems simplifies data entry, storage, and retrieval, significantly reducing administrative workload. This allows both employees and managers to focus more on strategic tasks rather than routine administrative duties. Furthermore, digital documentation improves data accuracy and facilitates easier auditing and reporting processes.

Despite its advantages, the implementation of e-performance systems also faces several challenges. One of the main challenges is the readiness of human resources. Not all employees possess adequate digital literacy to effectively use the system, which may hinder its optimal utilization. Continuous training and capacity-building programs are therefore essential to ensure that all users can operate the system efficiently. In addition, technical issues such as unstable internet connections and system errors can disrupt the implementation process and reduce user satisfaction.

Another challenge lies in organizational culture. The success of e-performance systems depends not only on technological factors but also on the willingness of employees to adapt to new ways of working. Resistance to change may occur, particularly among employees who are accustomed to traditional evaluation methods. To address this issue, organizations need to foster a culture that values performance, accountability, and continuous improvement. Leadership also plays a crucial role in encouraging the adoption of e-performance systems and ensuring their consistent use.

In the context of the Regional Financial and Asset Agency of Kediri Regency, the implementation of e-performance represents a strategic effort to modernize performance management and improve the distribution of performance allowances. As a government institution with complex tasks and responsibilities, BKAD requires an effective system to ensure that employee performance is accurately measured and aligned with organizational objectives. The use of e-performance in this institution is expected to enhance productivity, improve transparency, and support data-driven decision-making processes.

Furthermore, the integration of e-performance with performance allowance systems reflects the application of merit-based principles in public administration. Performance allowances are intended to reward employees based on their actual contributions, thereby encouraging fair competition and improving overall organizational performance. However, to achieve these goals, it is important to ensure that the system is implemented consistently and supported by adequate infrastructure and policies.

In conclusion, e-performance systems offer significant potential to improve performance management in the public sector. Their effectiveness as an instrument for providing performance allowances depends on several factors, including system design, user readiness, organizational culture, and technological infrastructure. By addressing

these factors, government institutions can maximize the benefits of e-performance systems and achieve more efficient, transparent, and accountable governance.

METHOD

This study employs a qualitative approach using a case study research design. This approach was chosen to gain an in-depth and contextual understanding of the effectiveness of e-Performance implementation as an instrument for providing performance allowances to civil servants (ASN). Qualitative research enables the researcher to directly explore the meanings, perceptions, and experiences of bureaucratic actors related to the implementation of e-Performance within the Regional Financial and Asset Management Agency (BKAD) of Kediri Regency.

The research was conducted at BKAD Kediri Regency, as this institution has actively and consistently implemented the e-Performance system in managing employee performance as well as distributing performance allowances to ASN. In addition, BKAD has a complex organizational structure and workload, making it a relevant object for examining the effectiveness of an electronic-based performance system.

The primary data collection instrument in this study is in-depth interviews using a semi-structured interview guide, which was systematically developed based on thematic research indicators, such as the background and objectives of e-Performance, its impact on productivity and performance management, implementation challenges, and employees' perceptions of fairness and objectivity within the system. Interviews were conducted directly with informants selected through purposive sampling, with the criteria that informants are employees who understand the implementation of e-Performance and are actively involved in managing or using the system. The number of informants was determined flexibly based on the principle of data saturation, meaning that data collection was concluded when the information obtained became repetitive and no new significant data emerged.

The interview data were recorded (with respondents' consent), then transcribed and analyzed using a thematic analysis approach. The analytical model refers to Miles, Huberman, and Saldaña, which consists of three main stages (Hasibuan et al., 2022): (1) data reduction to filter and select relevant information from the transcripts; (2) data display in the form of narratives and thematic findings; and (3) conclusion drawing and verification to build a deep understanding of the context and meaning of e-Performance practices in the field.

During the analysis process, the data were categorized into several themes or domains, such as: the effectiveness of the system in improving ASN productivity, the contribution of e-Performance to clarity of targets and evaluation, its impact on work motivation, transparency in the distribution of allowances, and the technical and organizational challenges faced in using the system. The researcher actively examined the relationships between themes to construct solid, evidence-based conclusions. To ensure data validity, source triangulation techniques were applied by comparing information from various categories of informants (leaders, HR managers, and operational staff) to obtain diverse and comprehensive perspectives. In addition, member checking was conducted by confirming preliminary findings or interpretations with informants to ensure accuracy and alignment with their actual experiences.

Through this qualitative approach, the study is expected to provide a more

comprehensive and contextual understanding of the dynamics of e-Performance implementation and its contribution to the performance allowance system for ASN in BKAD Kediri Regency.

RESULT AND DISCUSSION

Result

This study aims to analyze the impact of the implementation of the e-Performance system on the productivity and performance management of Civil Servants (ASN) at the Regional Financial and Asset Management Agency (BKAD) of Kediri Regency. The e-Performance system is expected to improve the process of evaluating and reporting performance in a more structured, transparent, and objective manner. Research data were obtained through in-depth interviews with several informants, including the Head of BKAD, the Head of the Personnel Subdivision, and several ASN who actively use the e-Performance system, providing a comprehensive overview of its implementation in daily work practices.

The results show that all ASN in BKAD (100%) have actively used the e-Performance system. This reflects a high level of adoption and organizational readiness in implementing digital transformation in performance management. The system is not only used as a tool for reporting work activities but also serves as an important evaluation instrument in managerial decision-making processes, such as promotions and job rotations.

Quantitatively, the average employee performance achievement reached 104.85%, indicating that, in general, employees not only met but exceeded their work targets. A total of 86.4% of ASN even surpassed their performance targets. This improvement indicates that the e-Performance system provides strong encouragement for discipline and work productivity through clear target setting and periodic supervision by supervisors. In addition to increasing productivity, the system also impacts efficiency and work transparency. Administrative processes, particularly in performance assessment and reporting, experienced time savings of up to 40% compared to the previous manual methods. Furthermore, transparency in assessment increased significantly to 100%, as each employee can monitor their achievements and receive feedback in real time. Overall work efficiency also increased, estimated at 85%, along with the reduction of complex bureaucratic processes and improved clarity of tasks and work priorities.

Table 1. Distribution of Employee Workload Achievement at BKAD Kediri Regency

Achievement Category	Score Range (%)	Number of Employees	Percentage (%)
Very High	>110%	19	43.2%
High	105–110%	11	25.0%
Moderate	100–104%	8	18.2%
Low	<100%	6	13.6%
TOTAL		44	100%

Source: (BKAD e-Performance Report, April 2025)

Table 1 shows the distribution of employee workload achievement at BKAD

Kediri Regency after the implementation of the e-Performance system. Out of a total of 44 employees, 19 individuals (43.2%) fall into the “Very High” category with scores above 110%, while 11 employees (25.0%) are in the “High” category with achievements ranging from 105% to 110%. Furthermore, 8 employees (18.2%) are categorized as “Moderate” with scores between 100% and 104%, and only 6 employees (13.6%) fall into the “Low” category, as they did not meet the performance targets or scored below 100%.

This distribution illustrates that the majority of BKAD employees successfully exceeded the established work targets. Overall, approximately 86.4% of employees achieved performance scores of at least 100% or higher. This figure reflects the success of the e-Performance system in improving ASN productivity. The system encourages ASN to be more disciplined, focused, and accountable for their respective work targets. Meanwhile, employees with performance achievements below 100% generally experienced non-technical constraints such as annual leave, maternity leave, sick leave, or assignments outside the office. These factors affected the number of recorded activities in the system, resulting in lower performance scores. Therefore, in evaluating performance achievements, it is important to consider administrative contexts to ensure fairness and avoid relying solely on numerical values. Thus, this table reinforces the finding that e-Performance functions effectively as a tool for monitoring and enhancing ASN performance. The improvement in performance achievements not only indicates the technical success of the system but also reflects a shift in work culture toward greater productivity and accountability.

Table 2. Descriptive Statistics of Workload Achievement

Indicator	Value
Average Achievement	104.85%
Highest Score	110.67%
Lowest Score	70.00%
Standard Deviation	9.61%

Source: (BKAD e-Performance Report, April 2025)

Table 2 presents the descriptive statistical data of employee workload achievement at BKAD Kediri Regency. The average achievement score is 104.85%, indicating that, in general, ASN have exceeded the established performance targets. This serves as evidence that the implementation of the e-Performance system is capable of driving ASN performance toward greater productivity and measurability.

The highest performance score recorded is 110.67%, indicating the presence of individuals with very high levels of productivity. In contrast, the lowest score is 70.00%, which is most likely influenced by non-technical factors such as leave or external assignments, as explained in the previous analysis. This lower achievement requires further examination to avoid bias in performance evaluation. The standard deviation of 9.61% indicates a considerable variation in performance achievements among employees. This suggests that although overall performance achievement is high, there are notable differences between individuals, which may be influenced by workload, individual capacity, task complexity, and each employee’s administrative conditions.

Overall, the data in Table 2 further strengthen the finding that the implementation of the e-Performance system has had a positive impact on improving

ASN performance achievement and work effectiveness. However, the variation among employees also provides an opportunity for management to conduct deeper analysis to ensure equitable workload distribution and more targeted capacity development planning.

The results of this study indicate that the implementation of the e-Performance system at the Regional Financial and Asset Management Agency (BKAD) of Kediri Regency has a significant impact on increasing ASN productivity, administrative efficiency, and objectivity in performance assessment. These findings demonstrate a positive correlation between the use of a digital performance-based system and the achievement of individual work targets.

Discussion

Improvement of ASN Productivity

The results of this study indicate that the implementation of the e-Performance system has a significant impact on increasing the productivity of ASN at BKAD Kediri Regency. This is reflected in the data showing that 86.4% of employees successfully exceeded their work targets, with an average performance achievement of 104.85%. This achievement indicates a strong performance drive, influenced by clear target setting and the direct linkage between work outcomes and performance allowances. These findings are consistent with a recent study by Ali and Haron (2023), which states that the implementation of result-based management with measurable indicators and directly linked incentives can enhance productivity and individual accountability within public sector organizations. Such an approach is considered effective in strengthening strategic alignment and improving institutional effectiveness.

However, interviews with ASN revealed that not all employees are motivated by performance awareness; some only complete e-Performance tasks due to administrative obligations. This condition reinforces the view of Ali and Haron that the success of digital systems is highly influenced by organizational work culture and intrinsic motivation. Therefore, strengthening work values and improving ASN digital literacy remain essential prerequisites to support the overall effectiveness of the e-Performance system.

Objectivity of Performance Evaluation

The implementation of e-Performance has a positive impact on improving the objectivity of ASN performance evaluations at BKAD Kediri Regency. With all employee activities recorded digitally and in real time, the system minimizes subjectivity in assessments, as all data can be tracked and verified. This finding is supported by research conducted by Chen and Wang (2023), which shows that the digitalization of performance evaluation in the public sector significantly enhances transparency and accuracy through data-based tracking. A well-documented system promotes fairness and strengthens merit-based decision-making.

Nevertheless, automated systems such as e-Performance are not entirely capable of capturing qualitative dimensions of employee performance, such as creativity, empathy, and cross-functional collaboration skills. A study by Martínez et al. (2023) highlights that digital systems have limitations in assessing complex and dynamic work contexts, meaning that fair evaluation still requires complementary human judgment. Therefore, although e-Performance enhances objectivity, its integration with contextual evaluation remains necessary to ensure a more comprehensive and fair assessment



process.

Administrative Efficiency

The implementation of e-Performance has been proven to improve administrative efficiency at BKAD Kediri Regency by accelerating performance reporting and evaluation processes by up to 40%. Processes that previously required significant time and effort through manual recording can now be completed more quickly, accurately, and digitally documented. This finding is supported by research by Santos and Müller (2022), which demonstrates that digital transformation in the public sector can significantly improve operational efficiency. However, they also emphasize that achieving maximum efficiency depends greatly on the readiness of human resources and adequate technological infrastructure.

Field conditions indicate that the efficiency of e-Performance at BKAD has not yet been fully optimized, as there are still obstacles such as unstable network connections and limited technical capabilities of ASN in operating the system. Thus, the efficiency generated by digital systems depends not only on technology but is also strongly influenced by continuous training and consistent, reliable infrastructure support.

E-Performance as a Managerial Decision-Making Tool

The data generated from the e-Performance system at BKAD Kediri Regency has begun to be utilized as a basis for employee promotion and rotation processes, indicating that the system is starting to function as a data-driven strategic decision-making tool. This utilization reflects a positive direction toward the implementation of a merit-based system grounded in actual performance achievements. A recent study by Lee and Rahman (2022) supports this finding, emphasizing the importance of integrating performance data with fair and accountable human resource management strategies. According to them, the use of performance data can strengthen merit systems and assist organizations in designing more transparent promotion and career development policies.

However, in practice, the use of e-Performance at BKAD is still largely limited to administrative needs, particularly in determining performance allowances. The system has not yet been fully utilized strategically for training planning or continuous employee competency development. This condition indicates an untapped opportunity to develop e-Performance as an analytical tool capable of providing a comprehensive overview of employee potential and future development needs.

CONCLUSION

The implementation of the e-Performance system at BKAD Kediri Regency has had a positive impact on productivity, efficiency, and the objectivity of ASN performance evaluations. The system has proven effective in improving reporting processes and data-based decision-making. However, further strengthening is needed in aspects such as employees' intrinsic motivation, the utilization of data for competency development, and the enhancement of system features to better adapt to work context dynamics.

Moving forward, the optimization of e-Performance should focus on improving system quality through cross-application integration (e.g., SIASN), continuous technical training, and the establishment of formal feedback mechanisms such as periodic evaluation surveys. In this way, the system will function not only as an administrative

tool but also as a strategic driver in transforming ASN performance management to become more adaptive, accountable, and results-oriented.

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